


# ***GSTR 2014/1A2 - Addendum - Goods and services tax: motor vehicle incentive payments***

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## Addendum

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### Goods and Services Tax Ruling

#### Goods and services tax: motor vehicle incentive payments

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Goods and Services Tax Ruling GSTR 2014/1 to reflect amendments made to the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) in relation to the GST treatment of digital currency and paragraph 134-5(1)(c) of the GST Act.

#### **GSTR 2014/1 is amended as follows:**

**1. Paragraph 48**

Omit subparagraph (c); substitute:

‘the payment is a payment of money or digital currency, an offset of money or digital currency that the dealer owes the manufacturer or the crediting of an amount of money or digital currency to an account that the dealer holds,’.

**2. Paragraph 49**

In the diagram after the word ‘money’; insert the words:

‘or digital currency’.

**3. Paragraph 51**

Omit subparagraph (c); substitute:

‘the payment is a payment of money or digital currency, an offset of money or digital currency that the dealer owes the manufacturer or the crediting of an amount of money or digital currency to an account that the dealer holds,’.

**4. Paragraph 52**

In the diagram after the word ‘money’, insert the words:

‘or digital currency’.

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## 5. Paragraph 271

After paragraph 271, insert:

271A. Changes made to this Ruling by Addenda that issued on 27 April 2016 and 9 May 2018 have been incorporated into this version of the Ruling.

This Addendum applies on and from 1 July 2017.

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**Commissioner of Taxation**

9 May 2018

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ATO references

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